IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

APPLICANT : Naoto MATONO

SERIAL NO. : 10/802,596

FILING DATE : March 16, 2004

FOR : A METHOD FOR MANUFACTURING

A MAGNETIC HEAD

ART UNIT : 3729

EXAMINER : Anthony D. TUGBANG

M/S: AMENDMENT Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

AMENDMENT

Dear Sir:

The following amendments and remarks below are respectfully submitted in response to the Office Action dated July 25, 2007.

Amendments to the Claims are reflected in the listing of claims which begin on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.